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Annual Reports

of the

Town of New Ipswich

New Hampshire

1915

NEW HAMPSHIRE
STATE LIBRARY

ANNUAL REPORTS

OF THE

SELECTMEN

AND

OTHER TOWN OFFICERS

OF

NEW IPSWICH, N. H.

WITH THE

REPORT OF THE SCHOOL BOARD

FOR THE

FISCAL YEAR ENDING FEBRUARY 15

1915

MANCHESTER, N. H.
PRINTED BY JOHN B. CLARKE CO.
1915

[L. S.] THE STATE OF NEW HAMPSHIRE.

To the Inhabitants of the Town of New Ipswich, in the County of Hillsborough, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the town house in said New Ipswich on Tuesday, the ninth day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary town officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year, and make appropriation of the same.

3. To see if the town will vote to raise money for the library.

4. To see if the town will vote to raise money for Old Home Day.

5. To see if the town will vote to raise money for Memorial Day.

6. To see if the town will vote to buy a new road machine, and raise money for the same.

7. To see if the town will vote to purchase a lowering device to lower caskets into the grave, and appropriate money for the same.

9. To see what action the town will take toward obtaining a supply of water for domestic and fire purposes for some or all of its citizens.

10. To see if the town will vote to accept five hundred dollars from the estate of Miss Elvira V. Gibson, late of Bangor, Maine, as a perpetual cemetery fund, and safely invest the same, interest therefrom to be used in the

care and maintenance of the Dr. Gibson family lot in Central cemetery.

11. To see if the town will authorize its selectmen to sell and convey to Myron Taylor of Arlington, Mass., the lot of land or any interest the town may have in land upon which the building stands, formerly known as No. 13 schoolhouse, and will take in exchange therefor a lot of land of equal area situated on the southerly end of the James Davis lot, fronting on Main street, and adjoining land of James Roger, it being understood that the old schoolhouse referred to will be removed from its present location and placed upon the new lot and left in as good condition as it is at present, including foundation and driveway, without expense to the town, or take any action thereon.

12. To see if the town will vote to appropriate six hundred dollars for electric lighting, or take any action thereon.

13. To see if the town will vote to grade the knoll on the Willard road opposite the L. R. Willard farm, and appropriate money for the same.

14. To see if the town will vote to widen the road between Gardner Davis house and the state line, and raise money for the same.

Given under our hands and seal this twenty-second day of February, in the year of our Lord nineteen hundred and fifteen.

WALTER S. THAYER,
CHARLES L. RUSSELL,
WILLIAM E. DAVIS,
Selectmen of New Ipswich.

A true copy of warrant. Attest:

WALTER S. THAYER,
CHARLES L. RUSSELL,
WILLIAM E. DAVIS,
Selectmen of New Ipswich.

REPORT STATE TAX COMMISSION 1914.

Increase in Public Expenditures.

No power has constituted the members of the tax commission guardians of the public in respect to expenditures for the support of government, and they have no disposition to assume that role. Nevertheless, "economy being a most essential virtue in all states," and it being "the duty of legislators and magistrates * * * to countenance and inculcate the principles of * * * economy," all as set forth in the constitution of this state, the commissioners believe themselves to be amply justified in urging, as they have so often urged before, the importance of this subject upon the voters of the state. The public revenue, state and municipal, is the voters' business, and they are responsible, directly or indirectly, for every extravagance affecting it from the inception to the termination of the fund.

Every compulsory contribution levied by public authority upon people or property is in the broad sense of the term a tax, nor is it made less obnoxious or burdensome if called a fee or a fine. In the figures that follow therefore, all fees, fines, and other exactions, if any, are included with the taxes upon polls and estates. To illustrate the comparative importance of the two classes, it may be said that the taxes upon polls and estates represent about 95 per cent and all other income about 5 per cent of the total revenue of the state, and of the counties, cities, towns, districts and precincts therein.

Taxes as defined above have increased by leaps and bounds in recent years. In 1903 the sum of all the taxes assessed by and within the state of New Hampshire was

$5,373,420.22; in 1913 it was $8,765,039.07, an increase of $3,391,618.85, or 63 per cent., in ten years. But these figures do not adequately represent the velocity the upward movement has now attained. To show that it is necessary to divide the ten-year period: The levy in 1908 was $924,388.79, or 17 per cent. greater than in 1903, while that in 1913 was $2,467,230.06, or 39 per cent. greater than in 1908. By so much did the advance in the last half of said period exceed that in the first half. These figures will be the more alarming if it is remembered that while taxes already sufficiently heavy were advancing 63 per cent., the population of the state increased only about 4½ per cent., and while the one was advancing 39 per cent., the other increased only about 2¼ per cent.

It is instructive to study the subject from another angle. In the ten years from 1904 to 1914, both inclusive, the annual increase in all taxes defined and limited as above was as follows:

1904	$34,459.91
1905	286,590.14
1906	115,468.39
1907	411,257.46
1908	76,612.89
1909	539,995.97
1910	787,565.31
1911	215,848.50
1912	296,216.85
1913	627,603.43

The average yearly increase for the whole period was $336,561.85. The upward trend is more plainly shown, however, by dividing, as before, the ten-year period in the middle and considering the halves separately. For the first five years the average annual increase was $184,877.76; for the last five years it was $493,446.01. It is surely pertinent to consider how long the little state of New Hampshire, almost stationary in wealth, can sustain a tax

already burdensome and increasing at the rate of practically half a million dollars a year without crippling her industries and impoverishing her people. Plainly it is a condition not calculated to attract capital from without the state or to encourage business within the same.

From the *per capita* standpoint the situation is not less disturbing. In 1903 there were assessed $12.88 in taxes for each man, woman and child in the state. Five years later there were assessed $14.75 for each individual, and in five years more $20.09. If in 1913 taxes had been equally distributed among all the people it would have meant a burden of $100 for each family of five members. Though in reality there was little such equality in the assessment there was much in the payment. The fact is that those who occupy, use or consume property, no matter who owns it, are those who in the last analysis pay most, if not all, of the taxes thereon. If the wage earner or the man of limited means understood he was in reality paying something like $100 a year in state and municipal and half as much more in federal taxes for the government of himself, his wife and three children his influence and his vote would more frequently make for economy in appropriations and expenditures than heretofore.

No statistics for the year 1914 appear in the above paragraphs for the reason that they are not yet at hand except in part.

REPORT OF TREASURER.

Dr.

Cash on hand at commencement of year.....	$2,473.12
Received from:	
Albro L. Balch, collector, for 1913.....	$554.62
Albro L. Balch, collector, for 1914.....	12,173.39
Severe Vincent, for pool table license.....	10.00
Selectmen for grass.....	1.50
County for paupers.....	304.28
State bounty on hedgehogs.....	56.00
Myron O. Whitney, for old plank.....	1.50
Estate of Maria Wilkinson.....	23.00
Selectmen, for cement bags.....	1.35
Selectmen, for boards.....	1.40
State for railroad tax	97.30
State for literary fund	126.06
State for savings bank tax.....	757.49
State for proportion of school fund.....	725.00
(Chapter 158, Pamphlet Laws of 1909)	
State for highways	44.06
Selectmen, for 4½ bags cement.....	2.57
Collector, for interest paid on taxes after December 1, 1914.....	15.09
Collector, for moth nest account.....	12.10
Selectmen, for creosote.....	.10
Townsend National Bank, interest on money deposited by treasurer.....	28.76
Plaintiff for costs in Ingerson trial.....	192.47
	$17,601.16

Cr.

Paid state tax	$1,552.00
county tax	910.86

Paid town orders	$13,702.59
Cash on hand	1,435.71
	$17,601.16

WILBUR L. PHELPS,
Treasurer.

February 22, 1915.

The above account found properly cast and vouchers therefor.

W. A. PRESTON,
Auditor.

DOG LICENSES.

Dr.

Cash on hand at commencement of year	$116.30
Cash received for 58 male dog licenses @ $2	116.00
Cash received for 9 female dog licenses @ $5	45.00
	$277.30

Cr.

Paid treasurer of the school district	$116.30
A. E. Chase, dog police	11.00
town clerk for licensing 67 dogs @ .20	13.40
for notices to send to dog owners	1.60
Cash on hand	135.00
	$277.30

WILBUR L. PHELPS,
Treasurer.

February 22, 1915.

The above account found properly cast and vouchers therefor.

W. A. PRESTON,
Auditor.

REPORT OF THE SELECTMEN.

The selectmen respectfully submit their annual report for the year ending February 15, 1915. We have printed the report of the State Tax Commission for 1914, hoping it may tend to economy in town appropriations.

Number of polls, 221 (taxes, $442).

Improved and unimproved land and buildings	$629,945.00
Number of horses, 201	25,238.00
mules, 4	710.00
cows, 285	13,440.00
neat stock, 21	787.00
sheep, 4	24.00
hogs, 4	28.00
fowls, 1,635	1,305.00
Vehicles and automobiles	9,975.00
Portable mills	665.00
Wood and lumber	18,505.00
Stock in trade	11,681.00
Money on hand, at interest or on deposit	20,931.00
Mills, machinery and water privileges	143,067.00
Undesignated buildings	12,400.00
Total, exclusive of exemptions	$888,701.00
Soldiers' exemption	$3,300.00

APPROPRIATIONS FOR 1914.

Incidentals	$1,500.00
Highways	20,103.12
Permanent highways	841.00
Interest money	800.00
Library	250.00
Memorial Day	75.00
Schools	4,730.00
State tax	1,552.00

County tax	$910.86
Overlay	388.44
	$13,150.42
Gained on tax rate	.16
Amount committed to collector	$13,150.58

Rate per cent on $1,000, $14.30.

TOWN EXPENDITURES.

Highways and Bridges.

Repairing roads	$1,966.09
Breaking roads	622.86
State aid road	186.60
Concrete bridges	1,512.38
	$4,287.93

(See Road Agent's and Foremen's Report.)

Schools.

Appropriation	$4,730.00
State proportion of school fund	725.00
Tower school fund	81.09
Literary fund	126.06
	$5,662.15

Fire Department.

Total expenses	$523.35

(See Engineer's Report.)

Board of Health.

F. W. Whittemore	$13.50
F. H. Whiting, for disinfectant	17.97
	$31.47

Street Lamps.

G. H. Hardy, for lighting	$120.00
F. H. Whittemore, for lighting	29.90
Nelson Duval, for lighting	40.00
Supplies	121.34
Repairs	8.30
Total	$319.54

Ministerial Fund—Interest.

W. H. Wilson	$39.45
James Roger	39.45
	$78.90

Ringing Bell.

G. H. Hardy	$50.00

Water Works.

Joseph Silver & Son	$3.00
F. F. Reed	3.00
Repairs at Centre Village and Gibson Corner	7.00
	$13.00

Printing.

John B. Clarke Co., town reports	$59.50
C. E. Sawyer, tax slips	1.35
F. E. Cole, tax valuations	35.00
	$95.85

Recording Births, Deaths and Marriages.

W. L. Phelps	$9.60

Reporting Births, Deaths and Marriages.

Dr. F. W. Jones	$2.00
Dr. B. D. Pease	4.50
Dr. Victor Potvier	1.00
Dr. H. B. Boynton	.25
John Somers	.25
	$8.00

Library.

Abbie L. Phelps	$250.00

Tramps.

A. E. Chase	$11.25

Abatement of Taxes.

Harry E. Withington, year 1913	$1.23
Harry E. Withington, left town	2.00
George A. Withington, left town	2.00
Joseph Fortin, left town	2.00
Ovide Lamontangne, Jr., left town	2.00
Emerson Lawrence, left town	.92
Fred Bartlett, paid in Boston	2.00
Frank Bruno, over 70 years old	2.00
Total	14.15

Brown-Tail and Gypsy Moth Work.

Amount	$42.10

Town Officers.

F. W. Jones, supervisor's work	$25.00
F. H. Whittemore, supervisor's work	25.00

R. B. Walker, supervisor's work	$25.00
E. F. Blanchard, services as selectman to March 10, 1914	7.50
H. S. Royce, police services	4.00
Willis Ramsdell, ballot clerk	4.00
A. A. Woodward, ballot clerk	4.00
E. R. Wheeler, ballot clerk	4.00
A. L. Balch, ballot clerk	4.00
I. E. Aldrich, moderator and police services	18.50
A. E. Chase, police services	9.25
W. L. Phelps, clerk and treasurer	65.00
W. A. Preston, auditor	5.00
A. L. Balch, tax collector	60.00
W. S. Thayer, services as selectman	110.60
C. L. Russell, services as selectman	78.00
W. E. Davis, services as selectman	90.70
	$539.55

Miscellaneous.

W. L. Phelps, supplies for town hall	$3.43
F. A. Cushing, showing woodlot lines	1.00
W. A. Preston, insurance	88.25
Selectmen, 280 hedgehogs (for state)	56.00
Charles Hughes, fixing bell-rope sockets	4.75
C. L. Knowlton, care of clock	11.60
C. L. Knowlton, sawing wood and setting glass	2.30
Wood for town house and selectmen's hall for 1914 and 1915	24.50
E. C. Eastman, tax-book and checklist blanks	3.90
F. E. Cole, two invoice books	24.00
A. L. Travis, Memorial Day	75.00
A. W. Dudley, examination and report on water powers	16.18
L. R. Willard, painting and repairing guide boards	45.25

C. L. Russell, guide posts, plank and railings	$33.68
Paint, screws and work on guide boards.....	31.60
J. C. Chandler, work on hay scales.....	23.01
J. C. Chandler, repairing road machines....	13.00
W. S. Thayer, bridge plank.....	40.52
C. L. Russell, lead pipe railings, etc.....	10.00
James Roger, care of town hall.....	5.52
Selectmen, expenses to meet tax commission.	20.80
Perambulating town lines.....	6.50
Samuel Cabot, creosote for gypsy moths.....	1.85
Bridge committee, the selectmen, expenses...	37.75
Selectmen, stationery and stamps.....	9.53
Express, freight and telephone.....	5.63
Storrs & Storrs, bridge plans.....	51.83
Witnesses at Ingerson trial, selectmen's time, etc.	163.41
Wason and Moran, attorneys for town at two Ingerson trials	493.56
	$1,304.35

WALTER S. THAYER,
CHARLES L. RUSSELL,
WILLIAM E. DAVIS,
Selectmen of New Ipswich.

REPORT OF THE OVERSEERS OF THE POOR.

The following persons have received assistance from the county the past year:

Board of Bruno family.....	$168.42
Groceries for Matti Antilla and wife.....	60.00
Groceries and wood for Charles Wilkinson and wife	72.82
Dr. F. W. Jones, medical attendance for Jennie Sippola	9.00
W. S. Thayer, services as sexton at burial of Sippola infant	5.00

Dr. B. D. Pease, medical attendance for Miss Bruno	$3.00
	$318.24
Received from county	$304.28
Due from county	13.96
	$318.24

The following persons have received assistance from the town the past year:

Mrs. John Gobeil	$115.66
Dr. B. D. Pease, medical attendance for Mrs. Gobeil	4.50
Henry Farrar, casket for Mrs. Charles Wilkinson	23.00
	$143.16
Received from Mrs. Charles Wilkinson estate	$23.00

WALTER S. THAYER,
CHARLES L. RUSSELL,
WILLIAM E. DAVIS,
Overseers of the Poor.

HIGHWAY DEPARTMENT.

Repairing Roads.

Edward R. Wheeler and team, 27 days, ½ hour	$108.20
Chas. Wheeler estate, man and team, 12 days, 5 hours	50.00
Chas. Wheeler estate, team, 2 days	4.00
Edward R. Wheeler, man, 9 days, 9 hours	19.80
C. S. Wheeler, man, 10 days, 1 hour	20.20

A. A. Woodward, 1 day, 7½ hours	$3.50
John Koski, 2 days, 5 hours	5.00
Alec Anderson, 27 days, 7½ hours	55.50
Henry Erickson, 28 days, 4 hours	56.80
Charles Hughes, 14 days, 9 hours	29.80
Andrew Antilla, 9 days, 1 hour	18.20
Oscar Antilla, 9 days, 1 hour	18.20
Abram Lampi, 2 days, 5 hours	5.00
Artti Sandepakka, 3 days	6.00
Harry Nelson, 3 days, 8 hours	7.60
A. E. Maxwell, 6 days, 1½ hours	12.30
Fred Mansfield, 1 day, 5 hours	3.00
John Flinkstrom, 4 days, 2 hours	8.40
Charles Kaiku, 5 days	10.00
Boyd Maxwell, 1 day, 6 hours	3.20
George Cushing, 3 days	6.00
Lumber	10.69
Fred Gibson, railing pole	.25
H. W. Chandler, 18 lbs. spikes and bolts	.94
A. A. Woodward, rep. tools and machine	3.50
Mr. Somers, 5 loads gravel	.25
Powder and grease	.75
	$467.08

Sixty dollars of the above work was done "over the mountain."

EDWARD R. WHEELER,
Road Agent.

MAINTENANCE WORK.

E. R. Wheeler	$44.78
M. O. Whitney	31.07
Regis Parent	8.48
	$84.33

E. R. Wheeler, Leander Dans and others, work, grading and railing, by order of the selectmen.	$255.20
Fitchburg Hardware and O. D. Prescott, iron, railings, etc.	29.00
	$284.20

E. R. WHEELER,
Road Agent.

Henry S. Royce, 9 days, 3 hours	$18.60

HENRY S. ROYCE,
Road Agent.

Myron O. Whitney and team, 25 days, 2 hours	$100.80
Myron O. Whitney and horse, 2 days, 5½ hrs.	7.65
Myron O. Whitney, 33 days, 5 hours	67.00
Matti Maki and team, 12 days	48.00
John Somers and team, 1 day	4.00
Delbert Hudson and team, 1 day, 5½ hours	6.20
B. G. Taylor and team, 7 days	28.00
Emanuel Aho and team, 1 day, 3 hours	5.20
Joseph Silver and son, man and team, 2½ hrs.	1.00
Joseph Silver and Son, man, 5 hours	1.00
Henry Rafuse and team, 5 days, 1½ hours	20.50
Charles Willard and team, 3 days, 1¼ hours	12.50
Eugene Blood, 26 days, 4½ hours	52.90
Albert F. Wright, 7 days, 6 hours	15.20
Austin Presby, 8 days, 1 hour	16.20
Oscar Blood, 21 days, 5 hours	43.00
Arthur Hardy, 3 days	6.00
Gusti Haivula, 6 hours	1.20
Henry Rafuse, 6 hours	1.20
J. H. Spofford, 9 hours	1.80
John Korpi, 4 days	8.00
Peter Kesti, 1 day	2.00
Matti Hakiew, 1 day	2.00
John Nyman, 1 day	2.00

John Somero, 2 hours	$0.40
W. E. Davis	3.70
Fred Longley, 2 days	4.00
Frank Hardy, repairing bridge	1.50
Spikes, bolts, lead and oil	1.43
Victor Road Machine Co., blades	8.00
Matti Mattila, railings	1.00
Gravel	2.60
Lumber	8.90
Horace Fish, crossing mowing	1.00
	$485.88

$33 of the above was work done "over the mountain."

MYRON O. WHITNEY,
Road Agent.

REPAIRING ROADS.

Leander J. Davis and team, 53 days, 4½ hrs.	$213.80
Leander J. Davis, man, 10 days, 4 hours	20.80
Leander J. Davis, use of horse	1.00
Henry Davis, 58 days, 1½ hours	116.30
Ernest Davis, 48 days, 5½ hours	97.10
Edward H. Davis and team, 15 days, ½ hour	60.20
Edward H. Davis, man, 5 hours	1.00
John Colburn and team, 3 days, 5 hours	14.00
John Colburn, man, 7½ hours	1.50
Charles Nelson and team, 1 day, 7¼ hours	6.90
Charles Nelson, man, 11 days, 9½ hours	23.90
Orrin French, 7 days, 8 hours	15.60
William Matson, 14 days, 1 hour	28.20
Harry Warren, 8 hours	1.60
Willie McKean, 5 hours	1.00
Mansfield Bros. and team, putting 100 loads gravel on road	20.00
F. W. Jones, 17 loads gravel @ .05	.85

Two plough points	$1.10
O. D. Prescott, powder and fuse	1.15
	$626.00

$8.00 of the above was "over the mountain."

LEANDER J. DAVIS,
Road Agent.

STATE AID ROAD.

Under the supervision of the state engineer. This is the unexpended balance left from 1913:

W. S. Thayer, foreman, 4 days, 6 hours	$13.80
Leander Davis and team, 5 days	20.00
Henry Davis, 5 days	10.00
George Alton, 5 days, 4 hours	10.80
Theo Lamontang, 3 days, 6 hours	7.20
Alex Bourdage, 4 days, 5 hours	9.00
Louis Choinward, 4 days	8.00
Mansfield Bros. and team, 4 days	16.00
A. F. Mansfield and team, 5 days	20.00
G. R. Jaquith and team, 1 day	4.00
Milo Jaquith, 4 days	8.00
Demos Duval and team, 4 days	16.00
C. Fortin, 3 days, 6 hours	7.20
Adolph Racheow, 6 days	24.00
W. S. Thayer and team, 1 day, 3½ hours	5.30
	$179.30

Materials:

Mrs. C. Preston, gravel	$3.90
Use of plough and sharpening tools	3.40
	$186.60

WALTER S. THAYER,
Foreman.

TWO CEMENT BRIDGES.

Osgood Construction Co., for material (cement and steel) insurance work, expenses and per cent	$959.36
Paid local help	384.15
Lumber, Howe Lumber Co.	96.45
Boston & Maine R. R., freight	42.02
J. C. Chandler, work on bridge stock	27.70
Gravel	2.70
	$1,512.38

Eight hundred forty-one dollars of the above was permanent highway money.

WALTER S. THAYER,
CHARLES L. RUSSELL,
WILLIAM E. DAVIS,
Bridge Committee.

BREAKING ROADS.

E. R. Wheeler and team, 9 days, 7 hours	$38.80
E. R. Wheeler and one horse, 5 hours	1.50
E. R. Wheeler, 3 days, 1½ hours	6.30
Charles Wheeler estate, man and team, 1 day	4.00
Charles Wheeler estate, team, 7 days, 5 hours	15.00
C. S. Wheeler, 5 hours	1.00
Otis Parmenter, 7 days, 2 hours	14.40
A. A. Woodward, 5 hours	1.00
George Cushing, 6 days, 5½ hours	13.10
Guy Blanchard, 1 day	2.00
C. W. Hughes, 4 days, 7½ hours	9.50
Ray Blanchard, 5 hours	1.00
Robert Chandler, 3 days, 6½ hours	7.30
C. W. Maxwell, 4 days, 1½ hours	8.30
Earl Maxwell, 5 hours	1.00

Tom Maxwell, 6 hours @ .15	$0.90
Arthur Parkila, 5 hours @ .15	.75
Waino Heinanew, 1 day @ .15	1.50
Nicholas Somero, 4 days, 1½ hours @ .15	6.23
Matti Aho, 1 day, 2½ hours @ .15	1.88
Andrew Emilson, 1 day, 7 hours @ .10	1.70
Alex Anderson, 2 days, 2 hours	4.40
Herman Koski, 1 day	2.00
John Parkila, 1 day	2.00
Frank Hysk, 1 day, 9½ hours	3.90
Oscar Lehtola, 8 hours	1.60
Alex Syrii, 1 day, 3½ hours	2.70
Swanti Sandepakka, 2 days, 2½ hours	4.50
Abram Lampi, 3 days, 3½ hours	6.70
John Lampi, 2 days, 1½ hours	4.30
John Aho, 5 hours	1.00
Ilma Aho, 5 hours	1.00
Andrew Antlila, 7 days, 1 hour	14.20
Oscar Antilla, 3 days, 4 hours	6.80
John Antilla and horse, 8 hours	2.40
John Antilla, 5 hours	1.00
Charles Kaiku, 1 day, 8 hours	3.60
Fred Fox, 1 day, 6 hours	3.20
Harry Nelson, 2 days, 1½ hours	4.30
Henry Erickson, 5 days, 1½ hours	10.30
John Heiskanen, 4 days, 9 hours	9.80
John Heiskanen and horse, 8 hours	2.40
John Heiskanen, horse, 1 day, 4 hours	1.40
Nestor Kosteld, 3 days, 4 hours	6.80
Yizo Branter, 3 days, 4 hours	6.80
Mansfield Brothers and team, 2 days, 1½ hrs.	8.20
Willis Mansfield, 4 hours	.80
Albert Mansfield, 2½ hours	.50
William Aldrich, 2½ hours	.50
John Koski, 2 days, 5 hours	5.00
Matti Somero and team, 3 days, 7½ hours	15.00
Matti Somero, 9½ hours	1.90

August White, 2 days, 5 hours	$5.00
Michel Gedenburg, 2 days, 7½ hours	5.50
William Somero, 3 days, 5 hours	7.00
Leander Somero, 5 hours	1.00
August Pajari, 4 days, 2 hours	8.40
Thomas Maki, 3 days, 4½ hours	6.90
Eino Somero, 1 day, 4½ hours	2.90
Paaro Sunio, 1 day, 3½ hours	2.70
Hjalmar Wouri, 1 day, 1½ hours	2.30
Isaac Aho, 3 hours	.60
Peter Kesti, 8 hours	1.60
Charles Stone, 3 days, 1½ hours	6.30
H. L. Pineo and team, 1 day, 2 hours	4.80
Harvey Pineo, 1 day, 2 hours	2.40
L. R. Willard, 4 hours	.80
	$334.36

EDWARD R. WHEELER,
Road Agent.

H. E. Royce, 4 days ½ hour	$8.10
Matti Maki and team, 2 days, 9 hours	11.60
Matti Maki, 1 day, 7 hours	3.40
John Korpi, 2 days, 8 hours	5.60
David Leel, 1 day, 4½ hours	2.90
Delbert Hudson and team, 3 days, 4 hours	13.60
Delbert Hudson, 4 hours	.80
David Rogers and team, 2 days, 2 hours	8.80
Matti Matilla and horse, 8 hours	2.40
Matti Matilla, 1 day, 4½ hours	2.90
William Maloy, 7 hours	1.40
Freeman Chandler, 7 hours	1.40
Henry Rafuse and team, 5 days, ½ hour	20.20
Henry Rafuse, man, 1 day	2.00
Henry Rafuse, team, 5 hours	1.00
John Somero and team, 4 days, 6 hours	18.40

John Somero, man, 1 day, 6½ hours	$3.30
Joseph Wilson, 8 hours	1.60
William Somero, 3 hours	.60
Emil Oukka, 1½ hours	.30
John Syren, 6 hours	1.20
Vikka Pontinen, 6 hours	1.20
Jonas Hirocta, 2 days, 5 hours	5.00
Miko Jaakkala, 3 days, 9½ hours	7.90
Austin Presby, 3 hours	.60
Henry Woodward, 1 day, 7 hours	3.40
Joseph Silver and team, 2½ hours	1.00
Howard Leighton, 1 day	2.00
Albeo L. Balch, 6 hours	1.20
Kosti Koivula, 2 days, 1 hour	4.20
Horace Fish, crossing mowing	2.00
	$140.00

HENRY S. ROYCE,
Road Agent.

B. G. Taylor and team, 5 days, 6 hours	$22.40
B. G. Taylor, 6 days, ½ hour	12.10
G. L. Reed, 1 day	2.00
Irving Taylor, 4 days, 9 hours	9.80
Henry Wilson and team, 4 days, 7 hours	18.80
Victor Lahtanen and team, 2 days, 3 hours	9.20
Mansfield Bros. and team, 1 day, 9½ hours	7.80
G. R. Jaquith and team, 2 days, 2¼ hours	8.90
Henry Wilson, 7 hours	1.40
Victor Lahtanen, 1 day	2.00
Joseph Moran, 2 days, 9 hours	5.80
Mansfield Bros., man, 1 day, ½ hour	2.10
Albert F. Mansfield, 1 day, ½ hour	2.10
Emile Lilins, 5 hours	1.00
Isham E. Aldrich, 1 day	2.00

William Aldrich, 5 hours	$1.00
Herman Helminen, 7½ hours	1.50
John Jarvi, 5 hours	1.00
Charles Nivula, 5 hours	1.00
John Syren, 4 hours	.80
George Ramsdell, 1 day, 4 hours	2.80
Charles Nelson, 8 hours	1.60
Ernest Davis, 1 day	2.00
Willie Nykanen, 5 hours	1.00
Newton O. Whitney, 7 hours	1.40
John Colburn, 5 men and team	6.50
	$128.00

BERT G. TAYLOR,
Road Agent.

M. O. Whitney, man and horse, 5 hours	$1.50
M. O. Whitney, man, 1 day, ½ hour	2.10
Fred E. Longley, 8½ hours	1.70
Eugene Blood, 7½ hours	1.50
C. A. Willard and team, 2½ hours	1.00
Alphonse Picard and team, over the mountain	11.70
Joseph Blakey, over the mountain, 5 hours	1.00
	$20.50

MYRON O. WHITNEY,
Road Agent.

REPORT OF CHIEF ENGINEER OF FIRE DEPARTMENT.

(For year 1914.)

Paid balance due fire department for year 1913	$0.27
Tiger Engine Company	122.16
Water Witch Company	157.50
Southern Hero Company	165.15
board of engineers	37.50
discharged fireman	12.50

Paid Edward R. Wheeler, taking engine to fires	$6.00
Delbert Hudson, taking engines to fires...	6.00
repairs on fire engines.....	10.40
repairs on water tank.....	4.60
stationery and postage.....	.65
Total	$522.73
Received from the town.....	$519.35
Balance due fire department.....	3.38
	$522.73

Respectfully submitted,

A. E. CHASE,
W. E. PRESTON,
A. L. BALCH,
H. L. PINEO,
Board of Engineers.

REPORT OF THE SPAULDING SCHOOL FUND TRUSTEES.

Your trustees have collected the dividends on the various funds and paid the proceeds to the treasurer of the school district.

The dividends have been:

Massachusetts Hospital Life Insurance Co.....	$212.50
Manchester Savings Bank.....	81.40
Mason Village Savings Bank.....	105.76
	$399.66
Paid W. L. Phelps, treasurer of school district..	$399.50
postage	.16
	$399.66

W. A. PRESTON,
W. E. PRESTON,
Trustees.

CEMETERY FUNDS.

The principal of each bequest for use in the cemeteries is as follows:

Betsey Smith bequest	$1,000.00
George Hubbard bequest	1,095.00
Ezra Webber bequest	200.00
Leonard bequest	75.00
Preston bequest	400.00
Hannah Spaulding bequest	100.00
Francis Gibson bequest	200.00
Reed bequest	300.00
Houghton bequest	100.00
Charles Davis bequest	300.00
Donley bequest	100.00
Granger lot bequest	150.00
Sewall O. Chandler bequest	100.00
Mary A. Mansfield bequest	50.00
Fitts bequest	100.00
Wilson bequest	100.00
Saphronia Knowlton bequest	100.00
Harvey B. Batchellor bequest	200.00
Conant A. Parker bequest	100.00
Unexpended interest on hand February 15, 1915:	
Smith fund	$59.37
Hubbard fund	92.73
Webber fund	85.49
Leonard fund	25.52
Preston fund	28.55
Spaulding fund	1.20
Gibson fund	9.11
Reed fund	33.04
Houghton fund	2.71
Davis fund	27.34
Donley fund	5.38
Granger fund	11.52
Chandler fund	5.40

Fitts fund	$7.69
Wilson fund	.53
Mansfield fund	.97
Murphy fund	2.18
Knowlton fund	.51
Batchellor fund	2.17
Parker fund	.33

WALTER S. THAYER,
CHARLES L. RUSSELL,
WILLIAM E. DAVIS,
Selectmen of New Ipswich.

REPORT OF STEARNS' LECTURE COMMISSION.

Capt. Albert Stearns, late of Brooklyn, N. Y., for upwards of forty years identified with Church & Dwight Soda works of Syracuse and Brooklyn, N. Y., presented this fund. The philanthropist's early youth was passed on a farm owned by his father situated in the southerly section of the township. His early education was obtained in the old brick schoolhouse in Gibson Village near the Gibson Corners. This region abounds in early history, and many of those who obtained their elementary education there have become beacon lights in the business world.

When at the zenith of his business career, his mind reverted to the scenes of his boyhood days and he desired to perpetuate his regard in some substantial manner. He corresponded with one of his schoolmates and her son, in order to learn of the town's needs and finally asked them to suggest some worthy object. They advised a lecture course, which he adopted immediately. A perpetual fund, known as the "Stearns Lecture Fund" was established, the income thereof to be used for non-sectarian lectures.

Capt. Albert Stearns died April 21st., 1914. His portrait hangs in the Town Hall. He conferred a lasting memorial upon his adopted town by this benefaction. He was born in Rindge, N. H., Dec. 20, 1833.

Captain Stearns named the selectmen the trustees of this fund. The New Ipswich lecture commission are required to report annually to the trustees. The nucleus was $3000.00, which is invested in a policy of the Massachusetts Hospital Life Insurance Company, 50 State street, Boston, Mass. In 1907 he made his first installment of $2000.00, which is invested, viz.: Amoskeag Savings bank, Manchester, N. H., $1000.00; Fitchburg Savings bank, Fitchburg, Mass., $1000.00. A second installment followed in 1912, which is deposited, viz.: Amoskeag Savings bank, Manchester, N. H., $1000.00. Merrimack County Savings bank, Concord, N. H., $1000.00.

TREASURER'S REPORT.

Dr.

Balance brought forward	$167.35
Dividends, Fitchburg Savings Bank	40.40
Dividends, Amoskeag Savings Bank	80.80
Dividends, Merrimack County Savings Bank	40.00
Dividends, Jan. 1, 1915, Mass. Hospital Life Insurance Company	120.00
	$448.55

Cr.

Expenses for Lectures and Entertainments	$241.65
Cash in treasury	206.90
	$448.55

One lecture under contract is due Feb. 25, 1915.

Respectfully submitted to the selectmen,

FREDERIC W. JONES.
JAMES ROGERS.
Lecture Commission.

New Ipswich, N. H., Feb. 8, 1915.

AUDITOR'S REPORT.

Your auditor has examined the accounts of the various town officers, and found them properly cast and vouchers therefor.

The expenses have been:

For paupers	$461.40
breaking roads	622.86
repairing roads and building cement bridges	3,665.07
street lamps	319.54
schools	5,662.15
fire department	523.35
board of health	31.47
ringing of the bell	50.00
interest on the Ministerial fund	78.90
water works	13.00
printing	95.85
recording births, deaths and marriages	9.60
reporting births, deaths and marriages	8.00
library	250.00
brown-tail and gipsy moths	42.10
abatement of taxes	14.15
town officers	539.55
tramps	11.25
miscellaneous	1,304.35
	$13,702.59

Assets.

Cash on hand	$1,435.71
Due from tax collector for 1914	977.19
	$2,412.90

Liabilities.

Ministerial fund	$1,315.68
School fund	1,351.62
Gross liabilities	$2,667.30

Respectfully submitted,

W. A. PRESTON,

Auditor.

LIBRARY REPORT.

Town appropriation	$250.00
Paid Mrs. A. E. Chase, janitor	$79.92
Charles Wheeler estate, wood	46.00
David Roger, painting	36.53
H. S. Farrar, repairing furnace	10.33
W. L. Phelps, oil, chimneys, etc	12.50
A. E. Chase, repairing walk, work on wood and furnace	8.00
Cash on hand	56.72
	$250.00

Respectfully submitted,
ABBIE L. PHELPS,
Treasurer.

The above account found properly cast and vouchers therefor.

By me,
WM. A. PRESTON,
Auditor.

FEBRUARY 18, 1915.

REPORT OF LIBRARY TREASURER.

In addition to the above report we have expended aside from the town appropriation $40.00 for insurance, $10.00 for a yearly rental of a safety deposit box, $5.85 for postage and express on books, and sixty cents for rent of P. O. box.

The librarian's salary of $150.00 is entirely the gift of a friend of the library, and is paid by her to the librarian. The treasurer of the library does not have anything to do with this money.

We have an income from the Boynton Fund of $169.50 annually. By the will this can only be expended for books and magazines. The magazines on the reading table are

paid for from this and the bill for them averages $40.00 yearly.

We have an income from the Hubbard Fund of $105 annually. This is for books only.

From the Wentworth Fund we receive $30 annually. This must be expended for books on Religion, Art and Literature.

We have about $500.00 deposited in the New England Trust Co. of Boston. About $200 of this is interest, for books, which accumulated during the settlement of the Boynton estate; $200.00 of it was given by Mr. Chick for books. This with other small accumulations of book interest form this principal. Our dividends as they come in are placed with them, and through them we pay all our bills for books.

We have $870 available money. Some of this money was left unexpended at the time the library was built. The rest has been gifts from friends and proceeds of lawn parties and entertainments. We get some each year from the sale of magazines. Usually about three dollars.

This money we have always looked upon as a fund to be used in case of heavy repairs, always liable to come to any building.

The library needs painting now.

We have $82 deposited in Greenville bank known as the water fund. This was procured by a sale at the library and a concert held in Academy hall.

This is part of a sum we sometime hope to raise with which to get water into the library. As is well known, by the will of the late Mrs. Mary M. B. Whitman we are to receive $10,000 for the library. There are no restrictions to this income. At present this is in real estate in Washington, D. C., and those in charge write us that at the present time property in Washington is not selling for anything like its worth, and they are waiting in hopes of a higher price.

ABBIE L. PHELPS,
Treasurer.

REPORT OF SUPERINTENDENT OF SCHOOLS.

To the School Board, New Ipswich, N. H.:

I hereby submit my first annual report as superintendent of your schools. As will be observed, I merely touch upon some of our most pressing needs and most obvious conditions. In order to convey a clear idea of the conditions, a report so extended would be necessary that policy would demand that it be suppressed in the interests of economy of space.

One of the most conspicuous defects is the lack of adequate playgrounds for the children. The exterior of the buildings is for the most part such that an unfavorable opinion is gained of the whole school establishment. The interior of the several houses, however, does much to counteract this, as many recent improvements have helped to make conditions satisfactory. The most commendable of these is the placing of new desks and adjustable seats in the grammar school. The attendance record has been poor and the number of tardinesses excessive. It is difficult to see how a pupil can benefit from the instruction given while he is absent or upon the day following, as he has then lost touch with the work.

One of the most pleasing things has been the progress made in music under the efficient guidance of Miss Holtham. The Weaver system taught by her is an excellent one, and should be made a part of the permanent program.

I recommend that a special teacher in drawing and manual training be engaged. I advise that in future years the teachers be asked to sign contracts definitely specifying their duties and relationship with the school authorities. Such a contract is now being formulated by an attorney for use in certain towns in the Supervisory District. I feel that I am in accord with the board in believing that superior Normal graduates be engaged whenever changes occur. I would suggest that consideration be given to a plan by which the sev- towns in the Supervisory District could purchase their supplies

in one large quantity by competitive bids and thus secure the advantage of a lower price. As soon as the finances of the district will permit, the old style rigid seats and desks should be replaced by more modern equipment. I would suggest that the relations between the superintendent and school board be such as the State Superintendent of Public Instruction has embodied in his recent report to the present legislature. I strongly advise that the parents visit the schools at every opportunity, and above all, that they make all due endeavor to have their children attend the schools all of the time that they are in session. Each and all of these steps, if adopted, will, I am convinced, lead to better work in our schools.

I wish to thank the board for their uniform courtesy to me, and to express my appreciation for the faithful effort and coöperation of the teachers.

Respectfully submitted,

LEONARD S. MORRISON,

Superintendent.

REPORT OF SCHOOL BOARD.

The most important problem at present confronting the school district of New Ipswich is, as ever, transportation. The consolidated grammar school is now in its second year; its success is beyond question; our librarian reports that since its institution there has been a marked increase in the number of children frequenting the library and taking books therefrom; whether the unusually large number of pupils from town attending the academy is due to the influence of the consolidated grammar school, cannot be definitely stated; of the general and increasing educational value of such a school there can be no question; it would be a real misfortune to discontinue it, and yet its maintenance entails an expenditure for transportation that seriously threatens its existence.

By the laws of this state, not more than twenty-five per cent of all school moneys can be used for transportation. Word from Concord advises us that there is no known way to circumvent this law, even were it expedient to do so; the sum expended on transportation this past year perilously approaches the limit; the cost of maintaining the present four routes shows a decided tendency to increase; the sum of money at present available for the schools is ample, though not larger than necessary to keep the schools up to their present level; it would be obviously wasteful to raise $4 for the schools in order to expend $1 for transportation; finally, if the consolidated grammar school is discontinued, some way must be found to relieve the resulting congestion in the Smithville school.

Plainly, the only solution to the above problem is to open a new school, so located, if possible, that its annual running expenses may be met by a corresponding decrease in the cost of transportation. At the last district meeting it was voted that the present school board be appointed a committee of three to consider the matter of opening a new school in the Finn district, and to report at the next district meeting. The report of the committee is embodied in the foregoing, and in article 8 of the district warrant.

Last summer the school district of New Ipswich joined with those of Temple and Milton to form a supervisory union, and elected Mr. Leonard S. Morrison, principal of the Peterborough high school, as superintendent of schools. Not only had Mr. Morrison an enviable record as principal of a high school, but he came personally recommended by State Superintendent Morrison, to whom our local superintendent is in no way related. The school board is much pleased with Mr. Morrison's work; it has found him energetic, tactful, firm, and altogether efficient. The union was formed only for the current school year; hence the insertion of article 9 in the district warrant.

There are two urgent and convincing reasons that our school district should remain in a supervisory union: first

and most important, because between supervision by a superintendent whose vocation is pedagogy, and supervision by a school board whose vocations are anything but pedagogy, there is all the difference between skilled and unskilled labor; second, it is more befitting our self-respect and reputation as a community with pride in its educational spirit, to enter a supervisory union before we are compelled by law to do so. There is at present a bill pending in the legislature, sure to pass sooner or late, entitled An Act for More Efficient Supervision of Schools. Certain portions of the bill read:

"SECTION 1. Supervisory Unions. (1) On or before July 15, 1915, the governor and council shall combine all the several school districts in the state into unions for the purpose of employing a superintendent of the public schools therein. . . . .

"SECT. (3) The school board of each school district shall annually on the sixteenth day of July set apart from the school money the sum of $25 for each teacher regularly employed during the preceding school year; . . . . . Said sum shall constitute a supervisory fund for the ensuing school year and shall forthwith be paid to the treasurer of the supervisory union . . . . the state treasurer shall, in the month of December of each year, pay to the treasurer of each supervisory union such sum as when added to the supervisory fund aforesaid shall amount to $1,500 and shall also pay to said treasurer of each supervisory union one-half of whatever part of the superintendent's salary is in excess of $1,500."

It will be noticed from the above that whereas the school district of New Ipswich now pays $265 annually towards the salary of its superintendent, it need, if this bill is passed, pay no more than $125.

As safeguards to the schools, the bill further provides that supervisory boards may elect only such superintendents as are nominated by the state superintendent, and that he may nominate only men of high character and specified

educational qualifications. The powers of superintendents and those of school boards are so defined that school boards cannot arrogate to themselves control of school matters that require skilled supervision. Ample provision also is made for the removal of inefficient or otherwise undesirable superintendents.

The inner life of the schools has progressed for the most part smoothly and uneventfully. The grammar school held its first formal graduation June 26 at the town hall in the evening. Eight members of the eighth grade gave an entertaining program, after which they received each from the chairman of the school board a diploma as a reward for the successful completion of their grammar school course. The diploma cannot fail to stimulate interest and effort in study as well as to enhance school and class feeling. Two new teachers were elected last summer to conduct the grammar and primary rooms in the Center. They resigned in January, and their places were filled by two young ladies whose management has thus far been satisfactory. The disadvantages of a change in the middle of the year have been more than counterbalanced by the marked improvement in the discipline and the general attitude of the grammar school pupils. The vacancy caused by the resignation last June of the teacher in High Bridge was filled by a graduate of the Fitchburg Normal School. There has been no change in the teaching force of Gibsonville and Smithville, and the school board devoutly hopes there will be none for some time to come. The music has been in charge of a special teacher from the Keene Normal School, who spends one day a week in the schools.

A new and commodious outbuilding has recently been erected at the Center school. This is but the first step in a series of improvements to schoolyards and buildings contemplated by the school board, to be made as fast as funds allow. During the fall and winter terms the school board has been unable, after conscientious endeavor, to find any responsible adult person to act as janitor of the

Center school, though the board is ready and willing to pay full value for the work. Consequently the building has not been kept in as good condition as it should be. The janitor's work has been done by teachers, pupils, and anybody else that could be temporarily hired. It is expected, however, that a good janitor will be secured for the spring term.

This year the school district of New Ipswich is required by law to raise $1,455 for schools. Additional expenditures required by law, to be assessed by the selectmen and not to be appropriated in the district meeting, are

Secondary school tuition	$1,100.00
Flags, flagpoles and appurtenances	40.00
Supplies	600.00
	$1,740.00

To cover the cost of transportation, teachers' salaries, and incidental school expenses the school district should appropriate $1,700.

The results of the first year of medical inspection in the district are given in a separate report. The Parents' Circle is laying plans to supply with suitable eye-glasses those school children whose vision is defective and whose parents cannot afford to have the defect remedied. The school board would suggest that a larger sum than the present be appropriated for medical inspection, as $25 cannot reasonably be expected to secure much individual attention to 150 children.

Finally, the question may not unreasonably be asked, What progress have the schools of New Ipswich made in the last few years commensurate with the increased cost of running? There are the same old schoolhouses, with the same old unattractive surroundings, filled with the same happy, careless youngsters that show no startling superiority to former generations of school children. The answer is, What effect has it on the output of a factory

to install new and up-to-date machinery in place of the old and antiquated, to discard inferior methods and hire skilled instead of unskilled labor? The following data may throw some light on the recent progress of the New Ipswich common schools.

	1910–11.	1913–14.
Average membership	122	140
Percentage of attendance	89	91
Percentage of graded schools	0	100
Average monthly salary of teachers	$38	$45
Proportion of normal school graduates	1 in 6	4 in 6

For the present school year the average membership seems likely to be nearer 150 than 140; the average monthly salary of the teachers is $52.80, and all the teachers employed by the town at the beginning of the year were normal school graduates or the equivalent.

But whereas the factory can improve its output in a day, the school deals in an intellectual commodity which is intangible, of slow growth, requiring years to mature. The forces at work to improve the schools do not always operate on the surface, nor are they always accompanied by a fife and drum corps. But of this we may be sure, the efforts and sacrifices made for the children of today will bring us abundant reward in the superior type of the men and women of tomorrow.

Respectfully submitted,

ISHAM E. ALDRICH,
HERSCHEL W. LEWIS,
LUCY M. WHITNEY,
School Board.

REPORT OF MEDICAL INSPECTOR OF SCHOOLS.

To the School Board of New Ipswich:

The undersigned reports several cases of defective vision and hypertrophied tonsils; also numerous cases of decayed teeth demanding treatment.

F. W. JONES, M. D.,
Medical Inspector of Public Schools.

February 8, 1915.

REPORT OF SECRETARY OF SCHOOL BOARD.

INSTRUCTION.

Helen E. Battles, 12½ weeks at No. 1 grammar @ $11		$137.50
Alice I. Woodworth, 14 weeks at No. 1 primary @ $11.50		161.00
Grace S. Wray, 13 weeks at No. 5 @ $13	$169.00	
Grace S. Wray, 19 weeks at No. 5 @ $15	285.00	
		454.00
May Coult, 12 weeks at No. 4 @ $11	$132.00	
May Coult, 19 weeks at No. 4 @ $12	228.00	
		360.00
Cora M. Eaton, 12 weeks at No. 12 @ $10		120.00
Helen F. Evans, 19 weeks at No. 12 @ $12		228.00
Ida M. Lord, substitute for 3 days in No. 1 grammar @ $2		6.00
Marion F. Davis, substitute 1½ days in No. 1 primary @ $1.50		2.25
Roseland Tilden, 16 weeks at No. 1 grammar @ $15		240.00
Nina Tilden, 15½ weeks at No. 1 primary @ $12		186.00
Gladys Daggett, 2 weeks at No. 1 grammar @ $15		30.00
Marion Davison, 3 weeks at No. 1 primary @ ..12		36.00
		$1,960.75

Secondary School Tuition.

Ashby High School, winter and spring terms of 1914, one pupil	$15.00	
Fall term of 1914, one pupil	10.00	
		$25.00
New Ipswich Appleton Academy, spring term of 1914, 16 pupils @ $13.00	$208.00	

Fall term of 1914, 24 pupils @ $15	$336.00	
Winter term of 1914, 23 pupils, @ $13.00	299.00	
		843.00
		$868.00

TRANSPORTATION.

Myron O. Whitney, routes 1 and 2, 68 days @ $3.25.....	$221.00	
Myron O. Whitney, route 1, 93 days @ $2.25	209.25	
		$430.25
Fred Fox, route 3, 60 days @ $2.00	$120.00	
Fred Fox, route 3, 93 days @ $2.75	255.75	
		375.75
H. L. Pineo, route 4, 68 days @ $2.00.....		136.00
Kosti Koivula, route 2, 93 days @ $1.25....		116.25
Frank E. Hardy, route 4, 93 days @ $2.00		186.00
E. E. Hanson, 17 weeks @ $1.25.....		21.25
		$1,265.50

MUSIC.

Isham E. Aldrich, transporting music teacher, 11 days @ $2.50.....	$27.50
Mrs. W. A. Corbett, 12 dinners for music teacher @ $0.35.....	4.20
Ida M. Lord, substituting 8 days in No. 5 @ $2.00	16.00
Myron O. Whitney, moving piano.....	2.00
H. W. Lewis, having piano tuned.....	2.50
Mildred E. Holtham, instruction in music, 16 days @ $5.50.....	88.00
	$140.20

Text-Books and Supplies.

Edward E. Babb & Co., books and supplies...	$220.83
American Book Co., books.....	50.79
Roche and Daly Co., water-cooler for No. 1..	3.50
Cable Company, music.....	3.50
J. L. Hammett Co., diplomas.....	6.00
Chicago House Wrecking Co., 2 book cases..	19.30
John Bourgault, Jr., diploma ribbons.....	.50
Silver Burdett and Co., books and supplies...	6.88
Ginn and Company, books.....	16.02
	$327.32

Flags, Flagstaffs and Appurtenances.

Edward E. Babb & Co., flag for No. 1.....	$2.34
Austin Presby, flagstaff for No. 1 and paint and gilding for same.....	4.40
James C. Chandler, appurtenances of flagstaff of No. 1.....	3.15
Fred Rochon, flagstaff for No. 12.....	6.00
	$15.89

Labor and Repairs.

B. P. Lamb, repairing clock No. 1.....		$5.00
Myron O. Whitney, hauling wood and freight		4.13
Amanda Johonson, cleaning No. 4.....		3.50
Alice E. Chandler, cleaning No. 5.....		3.65
Isham E. Aldrich, labor, No. 12...	$1.50	
Isham E. Aldrich, labor, No. 1...	20.25	
		21.75
Mrs. Duval, cleaning No. 12.....		6.00
Kate B. Martin, cleaning No. 1.....		11.30
Joseph Silver and Son, hauling book cases	$1.50	
Joseph Silver and Son, labor, No. 1	2.40	
		3.90

Willis H. Ramsdell, labor, No. 1	$27.55
James C. Chandler, labor, No. 1	6.85
Otto W. Hanninen, labor, No. 1	4.00
Delbert Hudson, labor, No. 1	3.50
Fred E. Longley, labor, No. 1	3.70
L. E. Willard, painting, No. 1	27.27
Austin Presby, labor, No. 1	1.70
Winfred Lamontague, labor, No. 1	1.00
Chester Frye, labor, No. 1	1.00
	$135.80

Janitor Service.

Lempi Lilius, No. 4, one term	$4.00
Grace I. Wray, No. 5, two terms	8.00
Kate B. Mastin, No. 1, one term and a fraction	18.75
Corinne Duval, No. 12, one term	4.00
Mrs. Duval, one term	4.00
May Coult, No. 4, one term	4.00
Myron O. Whitney, No. 1, part of a term	4.50
Roseland and Nina Tilden, No. 1	12.00
	$59.25

Fuel.

Adolphe Rochon, 5 cords wood for No. 12	$30.00
Charles Wheeler estate, 14 cords wood for No. 1 and No. 5	81.50
Myron O. Whitney, kindling for No. 1 and No. 4	5.10
Matti Mattison, 4 cords wood for No. 4	23.00
	$139.60

Traveling Expenses.

H. W. Lewis, school board convention in Concord May, 1914, 2 days	$8.28

H. W. Lewis, trip to Boston for teacher	$4.60	
H. W. Lewis, trip to East Weare for teachers	4.82	
H. W. Lewis, trip to Wilton to attend supervisory board meeting	.65	
		$18.35
Mansfield Bros., auto to Temple to supervisory board meeting	3.00	
Mansfield Bros., auto to Fitchburg for teacher	6.00	
Mansfield Bros., auto to Greenfield to teachers' convention	9.00	
		18.00
Isham E. Aldrich, trip to Wilton		2.50
Leonard S. Morrison, expenses getting teacher		5.80
		$44.65

Express, Freight, Postage and Stationery.

George W. Sargent, express and freight		$9.79
Leonard S. Morrison, express and freight		1.39
Atkinson Mentzer Co., enumeration sheets		.81
Sentinel Printing Co., graduation programs	$4.08	
Sentinel Printing Co., transportation blanks	1.30	
Sentinel Printing Co., receipt blanks	2.58	
Sentinel Printing Co., 500 1c stamped envelopes	7.49	
		15.45
		$27.44

Sundries.

Webber Lumber and Supply Co., lumber	$24.80
Howe Lumber Co., lumber	1.85
O. D. Prescott, laths	1.24
C. H. Hartshorn, curtains for No. 1	6.00

Helen E. Battles, sundries	$1.71
Myron O. Whitney, sundries	6.35
	$41.95

SALARIES.

Isham E. Aldrich, member of school board	$50.00
Herschel W. Lewis, member of school board	50.00
Lucy M. Whitney, member of school board	50.00
Leonard S. Morrison, superintendent of schools, half year's salary	265.00
Myron O. Whitney, truant officer	25.00
Dr. F. W. Jones, medical inspector	25.00
Wilbur L. Phelps, district treasurer	10.00
	$475.00
Expenditures to date of report	$5,501.35

Respectfully submitted,

HERSCHEL W. LEWIS,
Secretary.

The above account found properly cast and vouchers therefor, by me.

W. A. PRESTON,
February 16, 1915. *Auditor.*

ESTIMATE OF REMAINING EXPENDITURES FROM PRESENT SCHOOL MONEYS.

Grace S. Wray, teaching No. 5, 4 weeks @ $15	$60.00
Gladys Daggett, teaching No. 1 grammar, 4 weeks @ $15	60.00
Marion Davison, teaching No. 1 primary, 4 weeks @ $12	48.00
May Coult, teaching No. 4, 4 weeks @ $12	48.00
Helen F. Evans, teaching No. 12, 4 weeks @ $12	48.00
Mildred E. Holtham, teaching music, 4 days @ $5.50	22.00
Leonard S. Morrison, one tenth of year's salary as superintendent of schools	53.00

Grace S. Wray, janitor work No. 5, one term	$4.00
May Coult, janitor work No. 4, one term.....	4.00
Corinne Duval, janitor work No. 12, one term...	4.00
Andrew Rajaniemi, janitor work No. 1, one term	8.25
Myron O. Whitney, transporting pupils route 1, 19 days @ $2.25.....	42.75
Kosti Koivula, transporting pupils route 2, 19 days @ $1.25.....	23.75
Fred Fox, transporting pupils route 3, 19 days @ $2.75.....	52.25
Frank E. Hardy, transporting pupils route 4, 19 days @ $2.....	38.00
E. E. Hanson, transporting one pupil, 3 weeks @ $1.25.....	3.75
Silver, Burdett & Co., books.....	6.11
Greenville School District, tuition of one pupil from New Ipswich, 24 weeks @ 50c.....	12.00
	$537.86
Expenditures to date.....	5,501.35
Estimated total expenditures.....	$6,039.21

Respectfully submitted,

HERSCHEL W. LEWIS,

Secretary.

ROLL OF HONOR.

Two Terms.

Lydia Aho, Margaret Charrois, Frank Flinkstrom, Hugo Flinkstrom, Florence Hudson, Arlene Mansfield, James Mastin, Harold Putnam, Mabel Wheeler.

One Term.

Helen Aho, Matti Aho, Saima Aho, Waino Aho, Alice Anderson, Fanny Anderson, Frank Caron, Lawrence

Davis, Philip Davis, Lydia Erickson, Carl Flinkstrom, Gerard Fortin, Saidi Fox, Ingrid Gedenberg, John Gedenberg, Irene Hardy, Esther Hendrickson, Uno Hendrickson, Harold Hudson, Lillian Hudson, Mary Hyrk, Amy Kesti, Frances Knowlton, Mary Knowlton, Waino Koski, Peter Lambert, Emelda Lamontague, Lydia Lampi, Waino Lampi, Lempi Lilius, Lee McKean, Blanche Moreau, Bernhardt Osterburg, Willie Parkilla, Harold Petts, Edward Rajaniemi, Eleanor Sargent, Armas Siren, Lydia Somero, Grace Thayer Alexandrina Vaillancourt, Amedee Vaillancourt, Andre Vaillancourt, Arthur Vaillancourt, Florence Wheeler, Bertha Whitney.

TREASURER'S REPORT FOR THE SCHOOL DISTRICT.

Dr.

To cash on hand at commencement of year..	$171.25
To cash received from:	
Town appropriation	4,730.00
Dog licenses	116.30
Use of piano	1.00
Literary fund	126.06
Proportion of school fund.....	725.00
Proceeds from children's play.....	8.50
Spaulding school fund.....	399.50
School fund	81.09
	$6,358.70

Cr.

By paying school orders.....	$5,501.35
Cash on hand.....	857.35
	$6,358.70

WILBUR L. PHELPS,
Treasurer.

February 22, 1915.

The above account found properly cast and vouchers therefor.

W. A. PRESTON,
Auditor.

STATISTICAL TABLES.

Four Ipswich

MARRIAGES REGISTERED IN THE TOWN OF NEW IPS

Date of marriage.	Place of marriage.	Name and Surname of Groom and Bride.	Residence of each at time of marriage.	Age in years.	Occupation of Groom and Bride.
Jan. 17	New Ipswich..	Charles A. Willard.....	New Ipswich...	49	Teamster .....
		Flora B. Hudson.....	New Ipswich...	31	Domestic .....
Jan. 17	New Ipswich..	Ralph Shirland	Woonsocket ... (R. I.)	24	Shoe shop .....
		Ida M. Julian.....	Milford, Mass..	18	Shoe shop .....
May 23	New Ipswich..	Geo. P. Picard.....	New Ipswich...	33	Weaver .....
		Amanda Morin	New Ipswich...	23	Cotton mill .....
June 25	Temple, N. H.	Walter L. E. Hardy....	New Ipswich...	24	Laborer .....
		Persis M. Hayward....	Temple	23	.....
Aug. 23	New Ipswich..	Irving F. Taylor.....	New Ipswich...	18	.....
		Edna M. Hudson.....	New Ipswich...	19	Domestic .....
Sept. 5	Smithtown .... (N. H.)	Robert B. Walker.....	New Ipswich...	28	Wood turner.....
		Cora M. Eaton.....	Seabrook, N. H.	20	Teacher .....
Sept. 27	Greenville .... (N. H.)	Arthur D. Tracy.....	New Ipswich...	38	Painter .....
		Martha E. Harvey.....	Winthrop ..... (Mass.)	45	.....
Oct. 3	New Ipswich..	Freeman G. Chandler..	New Ipswich...	25	Chauffeur .....
		Vera I. Berwick.....	Wilton, N. H..	16	Domestic .....
Nov. 9	Greenville .... (N. H.)	Regis Parent	New Ipswich...	37	Farmer .....
		Lumina Bourgault	Greenville	38	Bookkeeper .....
Nov. 14	New Ipswich..	Roland V. Blanchard...	Gloucester ..... (Mass.)	25	Jeweler .....
		Hilda Anderson	New Ipswich...	16	.....
Dec. 5	New Ipswich..	John Aho.....	New Ipswich...	20	Laborer .....
		Senja Maki	.....	18	Mill hand .....

I hereby certify that the above return is correct, according to the

WICH, N. H., FOR THE YEAR ENDING DECEMBER 31, 1914.

Place of Birth of each.	Name of Parents.	Birthplace of Parents.	No. of marriage.	Name, residence, and official station of person by whom married.
Ashby, Mass.....	Geo. A. Willard	.....	2d	
	Mary Martin.....	.....	2d	Rev. Wm. R. Thompson,
Marlboro, Mass..	Elias Hudson	Digby, N. S.....	1st	New Ipswich, N. H.
	Lucy J. Waters.....	Millbury, Mass...	1st	
Ashland, Mass...	George Shirland.....	Winslow, Me.....	1st	
	Eva Turkenlock.....	Brookline, Mass..	1st	Rev. O. M. Lord,
Lebanon, N. H..	Frank Julian.....	Canada	1st	New Ipswich, N. H.
	Jane D. Columbia.....	Canaan, N. H....	1st	
Canada	—— Picard	Canada	2d	
Gardner, Mass...	George Morin	Canada	1st	Rev. Wm. R. Thompson,
New Ipswich.....	George H. Hardy.....	Harvard, Mass...	1st	New Ipswich, N. H.
	Martha J. May.....	Worcester, Mass.	1st	
Temple, N. H....	Walter E. Hayward....	Temple, N. H....	1st	Rev. H. M. Eastman,
	May L. Thorning.....	Mason, N. H.....	1st	Temple, N. H.
New Ipswich.....	Bert G. Taylor.....	New Ipswich,N.H.	1st	
	Lillian E. Reed.....	Nashua, N. H....	1st	
New Ipswich.....	Delbert Hudson.....	Marlboro, Mass..	1st	Rev. Wm. R. Thompson,
	Eva M. Keyes	New Ipswich,N.H.	1st	New Ipswich, N. H.
New Ipswich.....	Albert F. Walker.....	New Ipswich,N.H.	1st	
	Ella M. Balch.....	Temple, N. H....	1st	
Lynn, Mass.....	James A. Eaton.....	Seabrook, N. H..	1st	Rev. C. E. Clough,
	Alma Minard	Nova Scotia.....	1st	Hampton, N. H.
St. John, N. B...	Daniel Tracy	St. John, N. B...	1st	
	Sarah Hopper.....	St. John, N. B...	1st	
Newport, N. S..	Louis Harvey	Newport, N. S....	1st	Rev. Daniel S. Jenks,
	Linden Spinney.....	Newport, N. S....	1st	Franklin, N. H.
Ayer, Mass.....	James C. Chanden.....	Greenville, N. H.	1st	
	Ellen M. Wright.....	New Ipswich,N.H.	1st	
Westmore, Vt...	John E. Berwick.....	Charleston, Vt...	1st	Rev. Wm. R. Thompson,
	Edith B. Dutton.....	Brownington, Vt.	1st	New Ipswich, N. H.
Leel, Me.....	Henry Parent.....	Canada	2d	
	Mary Violet	Leel, Me.....	2d	
Canada	John Bourgault.....	Canada	1st	Rev. Uldoric Godin,
	Sarah Fugere.....	Canada	1st	Greenville, N. H.
So. Gardner, Me.	Fred Blanchard	Chelsea, Me.....	1st	
	Olive Briery.....	Pittston	1st	Rev. John E. Bowman,
Bay View, Mass.	Alex Anderson	Finland	1st	New Ipswich, N. H.
	Amelia Kilpala	Finland	1st	
Finland	Isaac Aho	Finland	1st	
	Mary Uti	Finland	1st	Rev. John E. Bowman,
Rockport, Mass..	Jakob Maki	Finland	1st	New Ipswich, N. H.
	Sofia Oeara	Finland	1st	

best of my knowledge and belief.

WILBUR L. PHELPS, *Town Clerk.*

BIRTHS REGISTERED IN THE TOWN OF NEW IPSWICH,

Date of birth.	Place of birth.	Name of the Child (if any).	Sex and Condition.			Name of Father.
			Male or Female.	Living or Stillborn.	No. of Child.	
Jan. 21	New Ipswich..	Charles William	M	L	2	Charles Nelson .....
Jan. 30	New Ipswich..	.....	M	S	1	Eddie Veo .....
Mar. 13	New Ipswich..	Joseph Louis	M	L	12	Joseph Vaillancourt ....
Mar. 22	New Ipswich..	Mary Cecile	F	L	1	Joseph Vincent.....
Apr. 10	New Ipswich..	Dorothy Alma	F	L	1	Frederic L. Mansfield..
May 7	New Ipswich..	Joseph Bertrand.....	M	L	2	John Minkernich.....
May 17	New Ipswich..	Ellen Mary	F	L	1	Matti Mattison .....
June 5	New Ipswich..	Laura Clara Florence	F	L	3	Severe Vincent .....
June 5	New Ipswich..	Sven Eugene	M	L	3	John I. Tiren.....
June 19	Melrose, Mass.	Louise May	F	L	5	Frank E. Hardy.....
June 27	New Ipswich..	Jos. Henri Honarey...	M	L	1	Joseph E. Guilmette....
July 13	New Ipswich..	Marie Isabelle	F	L	3	Victor Martin.....
July 16	New Ipswich..	Marie Dora	F	L	1	Ernest J. Charrois.....
July 21	New Ipswich..	Marie Blanche Matilda	F	L	4	Joseph Roberts .....
Aug. 7	New Ipswich..	Alli Marja Margaretta	F	L	1	Alpo Setala .....
Sept. 6	New Ipswich..	.....	F	L	2	George W. Sargent.....
Sept. 14	New Ipswich..	Marie Germaine	F	L	1	Emile N. Charrois.....
Oct. 12	New Ipswich..	Edward Joseph	M	S	4	Henry Howard.....
Oct. 20	New Ipswich..	.....	M	L	5	Daniel E. Putnam.....
Oct. 28	New Ipswich..	.....	F	S	1	Charles A. Willard.....

I hereby certify that the above return is correct, according to the

N. H., FOR THE YEAR ENDING DECEMBER 31, 1914.

Maiden Name of Mother.	Residence of Parents.	Occupation of Father.	Birthplace of Father.	Birthplace of Mother.
Jennie M. Somers...	New Ipswich.....	Farmer	Finland	Calumet, Mich.
Jennie Seppla.....	.....	Laborer	Canada	Worcester, Mass.
Emma Charrois.....	New Ipswich.....	Cotton mill.....	Canada	Canada.
Mary L. Bruno.....	New Ipswich.....	Cotton mill.....	Canada	New Ipswich.
Ruth E. Whitney...	New Ipswich.....	Farmer	New Ipswich.....	Lunenburg, Mass.
Yvonne Gagnon.....	New Ipswich.....	Laborer	Russia	Canada.
Ania Ketola	New Ipswich.....	Farmer	Finland	Finland.
Emma Fournier	New Ipswich.....	Cotton mill.....	Canada	New Ipswich.
Olga M. Luama.....	New Ipswich.....	Farmer	Finland	Finland.
Cora B. Tandy.....	New Ipswich.....	Farmer	New Ipswich.....	Hudson, N. H.
Mary A. Vaillancourt	New Ipswich.....	Carpenter	Canada	Canada.
Delphine Moman....	New Ipswich.....	Farmer	Gardner, Mass...	Canada.
Ida Jacques	New Ipswich.....	Cotton mill.....	Canada	Ashland, N. H.
Marie L. Dion.....	New Ipswich.....	Cotton mill.....	New Ipswich.....	Canada.
Alli Sjoblone	Allston, Mass....	Clergyman	Finland	Finland.
Helen E. Churchill..	New Ipswich.....	Mail carrier	Worcester, Mass.	W. Everett, Mass.
Regina J. Fagnant..	New Ipswich.....	Mill hand	Canada	Greenville, N. H.
Rosan'a Buckingham	New Ipswich.....	Overseer	England	Fall River, Mass.
Edith L. Powers....	New Ipswich.....	Farmer	New Ipswich.....	Harvard, Mass.
Flora B. Hudson....	New Ipswich.....	Farmer	Ashburnham, Mass.	Marlboro, Mass.

best of my knowledge and belief.

WILBUR L. PHELPS, *Town Clerk.*

DEATHS REGISTERED IN THE TOWN OF NEW IPSWICH,

Date of death.	Place of death.	Name and Surname of the deceased.	Age.			Place of Birth.	Sex.	Single, married or widowed.
			Years.	Mos.	Days.			
Jan. 2	New Ipswich..	Caroline F. G. Jones	89	11	..	New Ipswich.....	F	W
Jan. 30	New Ipswich..	——— Seppla	..	..	..	New Ipswich.....	M	...
Feb. 25	Walpole	Elizabeth H. Taylor	78	6	23	.....	F	S
Mch. 2	New Ipswich..	Harriet M. Wilkinson	80	7	28	Mason, N. H.....	F	M
Mar. 12	New Ipswich..	Asenath F. B. Davis	91	5	14	New Ipswich	F	W
Mar. 18	New Ipswich..	Chas. W. Nelson....	..	1	28	New Ipswich.....	M	S
Mar. 28	Townsend.....	Rich. J. Hargreaves	67	2	20	.....	M	W
Mar. 29	New Ipswich..	Albert Stevens.....	78	..	..	.....	M	W
Apr. 1	New Ipswich..	Joseph Caouette....	42	3	0	.....	..	M
Apr. 2	New Ipswich..	Abbie C. Pratt.....	69	..	..	Groton, Mass.....	F	M
Apr. 5	New Ipswich..	Wm. A. Preston....	3	2	24	New Ipswich.....	M	S
May 8	New Ipswich..	J. H. Minkermich..	..	..	1	New Ipswich.....	M	S
June 5	New Ipswich..	Moses M. Balch....	82	7	24	Sunapee, N. H....	M	M
July 31	Fitchburg.....	John Filppula	60	..	..	Finland	M	W
Oct. 28	New Ipswich..	——— Willard	..	..	..	New Ipswich.....	F	...
Nov. 10	New Ipswich..	Roxanna S. Bennett	92	2	5	Ashby	F	W
Nov. 18	Concord.....	Chas. L. Whittemore	66	7	3	Nashua, N. H....	M	S

I hereby certify that the above return is correct, according to the

N. H., FOR THE YEAR ENDING DECEMBER 31, 1914.

Occupation.	Place of Birth of Father.	Place of Birth of Mother.	Name of Father.	Maiden Name of Mother.
Housekeeper..	Ashby, Mass.....	New Ipswich.....	Stillman Gilson.....	Rebecca Chandler.
.....	Canada	Worcester, Mass.	Eddie Veo	Jennie Seppla.
Housekeeper..	.....	.....	Jonathan Taylor	Sarah Wheeler.
Housekeeper..	Mason	Brattleboro, Vt..	Isaac F. Russell.....	Tirzah Kendall.
Housekeeper..	New Ipswich	Stoddard, N. H..	William Blanchard..	Susan Farnsworth.
.....	Finland	Calumet, Mich...	Charles Nelson	Jennie M. Somers.
.....	.....	.....	.....	.....
Butcher.....	.....	.....	Joshua Stevens.....	—— Peavey.
Textile worker	Canada	Canada	Simeon Caouette	Helene Poutin.
Housekeeper..	Groton	Pepperell	James Simonds	Hannah W. Wood.
.....	New Ipswich.....	Somerville, Mass.	William A. Preston..	Bertha P. Ames.
.....	Russia	Canada	John Minkernich.....	Yvonne Gagnon.
.....	Jerico, Vt.....	Weare, N. H.....	John J. Balch.....	Abigail Mudgett.
.....	.....	.....	.....	.....
.....	Ashburnham	Marlboro, Mass..	Charles A. Willard..	Flora B. Hudson.
Housekeeper..	.....	.....	John Manning.....	—— Whitcomb.
Laborer.....	Groton, Mass....	Hollis, N. H.....	Chas. O. Whittemore	Frances Holden.

best of my knowledge and belief.

WILBUR L. PHELPS, *Town Clerk.*

PERMITS FOR CATHOLIC CEMETERY.

Eli Thiffault.
George E. LeCourt.
Marie Leclere.
Joseph Maxime Ouillette.
Robert Brown.
Gabriel Baillargeon.
William A. Marchaud.
Irene Lafreniere.
Eusebe Desrosier.
Joseph Fagnant.
Robert Brown.
Harrietta M. Manning.
Paul Leo LeCourt.
Joseph Paradis.
Edgar Ouillette.
Katherine Hall.

Increase in Public Expenditures.

No power has constituted the members of the tax commission guardians of the public in respect to expenditures for the support of government, and they have no disposition to assume that role. Nevertheless, "economy being a most essential virtue in all states," and it being "the duty of legislators and magistrates * * * to countenance and inculcate the principles of * * * economy," all as set forth in the constitution of this state, the commissioners believe themselves to be amply justified in urging, as they have so often urged before, the importance of this subject upon the voters of the state. The public revenue, state and municipal, is the voters' business, and they are responsible, directly or indirectly, for every extravagance affecting it from the inception to the termination of the fund.

Every compulsory contribution levied by public authority upon people or property is in the broad sense of the term a tax, nor is it made less obnoxious or burdensome if called a fee or a fine. In the figures that follow therefore, all fees, fines, and other exactions, if any, are included with the taxes upon polls and estates. To illustrate the comparative importance of the two classes, it may be said that the taxes upon polls and estates represent about 95 per cent and all other income about 5 per cent of the total revenue of the state, and of the counties, cities, towns, districts and precincts therein.

Taxes as defined above have increased by leaps and bounds in recent years. In 1903 the sum of all the taxes assessed by and within the state of New Hampshire was

$5,373,420.22; in 1913 it was $8,765,039.07, an increase of $3,391,618.85, or 63 per cent., in ten years. But these figures do not adequately represent the velocity the upward movement has now attained. To show that it is necessary to divide the ten-year period: The levy in 1908 was $924,388.79, or 17 per cent. greater than in 1903, while that in 1913 was $2,467,230.06, or 39 per cent. greater than in 1908. By so much did the advance in the last half of said period exceed that in the first half. These figures will be the more alarming if it is remembered that while taxes already sufficiently heavy were advancing 63 per cent., the population of the state increased only about 4½ per cent., and while the one was advancing 39 per cent., the other increased only about 2¼ per cent.

It is instructive to study the subject from another angle. In the ten years from 1904 to 1914, both inclusive, the annual increase in all taxes defined and limited as above was as follows:

1904	$34,459.91
1905	286,590.14
1906	115,468.39
1907	411,257.46
1908	76,612.89
1909	539,995.97
1910	787,565.31
1911	215,848.50
1912	296,216.85
1913	627,603.43

The average yearly increase for the whole period was $336,561.85. The upward trend is more plainly shown, however, by dividing, as before, the ten-year period in the middle and considering the halves separately. For the first five years the average annual increase was $184,877.76; for the last five years it was $493,446.01. It is surely pertinent to consider how long the little state of New Hampshire, almost stationary in wealth, can sustain a tax

already burdensome and increasing at the rate of practically half a million dollars a year without crippling her industries and impoverishing her people. Plainly it is a condition not calculated to attract capital from without the state or to encourage business within the same.

From the *per capita* standpoint the situation is not less disturbing. In 1903 there were assessed $12.88 in taxes for each man, woman and child in the state. Five years later there were assessed $14.75 for each individual, and in five years more $20.09. If in 1913 taxes had been equally distributed among all the people it would have meant a burden of $100 for each family of five members. Though in reality there was little such equality in the assessment there was much in the payment. The fact is that those who occupy, use or consume property, no matter who owns it, are those who in the last analysis pay most, if not all, of the taxes thereon. If the wage earner or the man of limited means understood he was in reality paying something like $100 a year in state and municipal and half as much more in federal taxes for the government of himself, his wife and three children his influence and his vote would more frequently make for economy in appropriations and expenditures than heretofore.

No statistics for the year 1914 appear in the above paragraphs for the reason that they are not yet at hand except in part.

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400.00
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126
100
81.09

$234.59